

RECEIPT # _____
 AMOUNT \$ 1114
 SUMMONS ISSUED N
 LOCAL RULE 4.1 _____
 WAIVER FORM _____
 MCF ISSUED _____
 BY DPTY. CLK. CMG
 DATE 2-25-05

IN THE UNITED STATES DISTRICT COURT FOR THE
 DISTRICT OF MASSACHUSETTS

FILED
 U.S. DISTRICT COURT
 DISTRICT OF MASS.
 2005 FEB 25 P 1:30

CHAMPION MORTGAGE, A DIVISION
 OF KEY BANK, USA,

Plaintiff,

v.

IDA M. GREEN, ESTATE OF JAMES C.
 GREEN, JR., MASSACHUSETTS
 DEPARTMENT OF REVENUE - ESTATE TAX
 DIVISION, FAIR LABOR AND BUSINESS
 PRACTICES DIVISION OF THE OFFICE
 OF THE MASSACHUSETTS ATTORNEY
 GENERAL, GLORIA ROSCOE, FRANCISCO
 DePINA, and THE UNITED STATES
 OF AMERICA,

Defendants.

Civil No.
05 CV 10375 WGY

MAGISTRATE JUDGE Boulger

NOTICE OF REMOVAL TO THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

The defendant United States of America, by its attorney, Michael J. Sullivan, United
 States Attorney for the District of Massachusetts, respectfully states as follows:

1. The United States of America has been named as a defendant to the civil action that is
 now pending in the Superior Court Department, Suffolk County, for the Commonwealth of
 Massachusetts, entitled Champion Mortgage v. Ida M. Green, et. al., Case No. 04-04291-A.
2. This action is removable to the United States District Court for the District of
 Massachusetts, pursuant to 28 U.S.C. § § 1441, 1442 and/or 1444.
3. No prior removal of this action has been attempted.

- 2 -

4. The removal of this action is timely under the provisions of 28 U.S.C. §1446(b) as the United States has thirty days from the date of service to remove to federal court.

5. Copies of all pleadings received by the defendant United States in this proceeding are attached hereto.

I hereby certify that a true copy of the above document was served upon (each party appearing pro se and) the attorney of record for each other party by mail on

2/25/05. *[Signature]*

[Signature]

BARBARA HEALY SMITH
United States Attorney's Office
One Courthouse Way
Suite 9200
Boston, Massachusetts 02210

Respectfully submitted,

MICHAEL J. SULLIVAN
United States Attorney

BARBARA HEALY SMITH
Assistant United States Attorney

[Signature]

LYDIA BOTTOME TURANCHIK
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 55
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 307-6560
Lydia.D.Bottome@usdoj.gov

Service List

Edward McCarthy
Rosen & McCarthy
4 Whittier Road
Natick, Massachusetts 01760

Ida M. Green
1709 Deerwood Drive
Augusta, Georgia 30906

Estate of James Green
263 Kennebec Street
Mattapan, Massachusetts 02126

Massachusetts Department of Revenue
Litigation Bureau
P.O Box 9565
100 Cambridge Street
Boston, Massachusetts 02114

Massachusetts Department of Revenue
Estate Tax Division
100 Cambridge Street
Boston, Massachusetts 02114

Office of the Attorney General
Fair Labor and Business Practices Division
200 Portland Street
Boston, Massachusetts 02114

Gloria Roscoe
33 Wales Street
#201
Dorchester, Massachusetts 02124

Francisco DePina
282 Walnut Ave.
#3
Roxbury, Massachusetts 02114

Commonwealth of Massachusetts

SUFFOLK, ss.



RECEIVED
U.S. ATTORNEY
SUPERIOR COURT DEPT. OF THE TRIAL COURT
CIVIL ACTION 7 55 PM '05

No. 04-5291

Champion Mortgage,
a division of Key Bank, USA National Assoc. Plaintiff(s)

v.

Internal Revenue Service , Defendant(s)

SUMMONS

To the above-named Defendant:

You are hereby summoned and required to serve upon Edward P. McCarthy

Rosen & McCarthy, LLP

plaintiff's attorney, whose address is 4 Whittier Road, Natick, MA 01760, at the complaint which is herewith served upon you, within 20 days after service of this summons exclusive of the day of service. If you fail to do so, judgment by default will be taken against relief demanded in the complaint. You are also required to file your answer to the complaint in of the Clerk of this court at Boston either before service upon plaintiff's attorney or within a time thereafter.

Unless otherwise provided by Rule 13(a), your answer must state as a counterclaim any c you may have against the plaintiff which arises out of the transaction or occurrence that is matter of the plaintiff's claim or you will thereafter be barred from making such claim in any o

Witness, Barbara J. Rouse

, Esquire, at Boston, the 5th
January, in the year of our Lord two thousand Five

Michael Joseph Dono
Clerk

NOTES.

1. This summons is issued pursuant to Rule 4 of the Massachusetts Rules of Civil Procedure.
2. When more than one defendant is involved, the names of all defendants should appear in the caption. If a separate summons is used for each should be addressed to the particular defendant.

Attest:

1-10-05

h. eo
Clerk of the Court

NOTICE TO DEFENDANT — You need not appear personally in court to answer the complaint, but if you claim to have a defense, either you or your attorney must serve a copy of your written answer within 20 days as specified herein and also file the original in the Clerk's Office.

COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

SUPERIOR COURT DEPARTMENT
CIVIL ACTION NO.CHAMPION MORTGAGE, A DIVISION OF
KEY BANK, USA NATIONAL ASSOCIATION
Plaintiff

VS.

IDA M. GREEN, ESTATE OF
JAMES C. GREEN, JR., MASSACHUSETTS
DEPARTMENT OF REVENUE,
INTERNAL REVENUE SERVICE,
MASSACHUSETTS DEPARTMENT OF
REVENUE - ESTATE TAX DIVISION,
FAIR LABOR AND BUSINESS PRACTICES
DIVISION OF THE OFFICE OF THE
MASSACHUSETTS ATTORNEY GENERAL,
GLORIA ROSCOE, FRANCISCO DePINA
DefendantsCOMPLAINT FOR INTERPLEADER AND DECLARATORY RELIEFParties

1. The Plaintiff, Champion Mortgage, a division of Key Bank, USA National Association ("Champion Mortgage") is a lending institution with a usual place of business of 2 Gatehall Drive, Parsippany, New Jersey 07054.
2. The Defendant, Ida M. Green, is an individual with a last known mailing address of 1709 Deerwood Drive, Augusta, Georgia 30906.
3. The Defendant, The Estate of James C. Green, Jr., has a last known mailing address of 263 Kennebec Street, Mattapan, Massachusetts 02126.

4. The Defendant, Massachusetts Department of Revenue, is a Massachusetts state agency with a usual place of business at 100 Cambridge Street, Boston, Massachusetts 02114.
5. The Defendant, the Internal Revenue Service, is a federal agency with a usual place of business of Room 800, P.O. Box 9112, JFK Federal Building, Boston Massachusetts 02203.
6. The Defendant, the Massachusetts Department of Revenue and the Fair Labor and Business Practices Division of the Attorney General's Office, is a Massachusetts state agency with a usual place of business of 200 Portland Street, Boston, Massachusetts 02114.
7. The Defendant, Gloria Roscoe, is an individual with a last known mailing address of 33 Wales Street #201, Dorchester, Massachusetts 02124.
8. The Defendant, Francisco DePina, is an individual with a last know mailing address of 282 Walnut Avenue #3, Roxbury, Massachusetts 02118.
9. The Defendant, Massachusetts Department of Revenue – Estate Tax Division, is a Massachusetts state agency with a usual place of business at 100 Cambridge Street, Boston, Massachusetts 02114.

Facts

10. On or about October 20, 2000, the Plaintiff, Champion Mortgage Company, Inc. (n/k/a Champion Mortgage, a division of KeyBank, USA, National Association), loaned to James C. Green, Jr. and Ida M. Green, the sum of \$122,500.00.

11. The said Promissory Note was secured by a First Mortgage dated October 20, 2000 in the original principal amount of \$122,500.00. Said mortgage was recorded on October 25, 2000 with said Registry in Book 25482, Page 67. (Exhibit A)
12. The First Mortgage secured the real estate located 263 Kennebec Street, Mattapan, Massachusetts.
13. James C. Green, Jr. and Ida M. Green defaulted on the Promissory Note and Mortgage and Champion Mortgage, a division of KeyBank, USA National Association instituted proceedings for foreclosure on 263 Kennebec Street, Mattapan, Massachusetts in accordance with Massachusetts General Laws, Chapter 244 and all other applicable statutes of the Commonwealth of Massachusetts.
14. On or about June 17, 2004, Champion Mortgage, a division of KeyBank, USA National Association sold the property located at 263 Kennebec Street, Mattapan, Massachusetts at a foreclosure sale in accordance with Massachusetts General Laws, Chapter 244 and all other applicable statutes of the Commonwealth of Massachusetts. Champion Mortgage sold the Mortgaged Property to David E. McDonald for \$252,000.00, which was the highest bid.
15. After subtracting \$176,986.86 due to Champion Mortgage for all principal, interest and reasonable costs and attorney's fees, pursuant to its Note and Mortgage, there remained surplus funds in the amount of \$75,013.14.
16. The following persons, the Defendants herein, appear of record to have an interest in the foreclosure surplus held by Champion:
 - A. The Defendant, Ida M. Green, was an Owner of Record with James C. Green, Jr. as tenants by the entirety of 263 Kennebec Street, Mattapan,

Massachusetts 02126 by Deed recorded in Book 25385, Page 34 with the Suffolk Registry of Deeds. **(Exhibit B)**

- B. The Defendant, The Estate of James C. Green, Jr., is the successor to possible interests of the Debtor. James C. Green, Jr., was an Owner of Record with Ida M. Green as tenants by the entirety of 263 Kennebec Street, Mattapan, Massachusetts 02126 by Deed recorded with the Suffolk Registry of Deeds in Book 25385, Page 34. **(Exhibit B)** James C. Green, Jr. also held a Declaration of Homestead on said property dated March 19, 2001 recorded with said Registry of Deeds at Book 26022, Page 217. **(Exhibit C)**. James C. Green, Jr. died May 16, 2004.
- C. The Defendant, Massachusetts Department of Revenue, is the holder of a Lien for Income Taxes by Lien recorded on January 23, 2001 in the amount of \$11,541.85 with said Registry in Book 25795, Page 109. **(Exhibit D)**
- D. The Defendant, the Internal Revenue Service, is the holder of a Federal Tax Lien dated May 11, 2001 in the amount of \$15,312.99 and recorded with said Registry on May 21, 2001 at Book 26353, Page 62. **(Exhibit E)**
- E. The Defendant, the Internal Revenue Service, is the holder of a Federal Tax Lien dated May 11, 2001 in the amount of \$94,148.87 and recorded with said Registry on May 21, 2001 at Book 26353, Page 63. **(Exhibit F)**
- F. The Defendant, the Massachusetts Department of Revenue and the Fair Labor and Business Practices Division of the Attorney General's Office, is the holder of a Massachusetts Tax Lien for Wage Violations recorded with said Registry on July 25, 2002 at Book 28977, Page 319. **(Exhibit G)**

- G. The Defendant, Massachusetts Department of Revenue, is the holder of a Lien for Income Taxes by Lien recorded on August 19, 2002 in the amount of \$11.20 with said Registry in Book 29145, Page 142. (Exhibit H)
- H. The Defendant, Gloria Roscoe, filed a Writ of Attachment from Boston Municipal Court Civil Action No. 004153 dated August 26, 2002 in the amount of \$60,000.00 with said Registry of Deeds on August 27, 2002 in Book 29212, Page 333. (Exhibit I)
- I. The Defendant, Francisco DePina, filed a Writ of Attachment from Boston Municipal Court Civil Action No. 005492 dated November 8, 2002 in the amount of \$14,000.00 with said Registry of Deeds on November 12, 2002 in Book 29808, Page 331. (Exhibit J)
- J. The Defendant, Massachusetts Department of Revenue – Estate Tax Division, is the holder of an unrecorded lien on the property for possible estate taxes from the death of James C. Green, Jr., on May 16, 2004.

17. By reason of the possible conflicting claims of the Defendants, the Plaintiff, Champion Mortgage, is in doubt as to which Defendants are entitled to the surplus proceeds of \$75,013.14 from the sale of 263 Kennebec Street, Mattapan, Massachusetts.

WHEREFORE, the Plaintiff, Champion Mortgage, requests that:

- (1) The Court adjudge which Defendant, or Defendants, is/are entitled to the payment of those surplus funds held by the Plaintiff, Champion Mortgage, from the sale of 263 Kennebec Street, Mattapan, Massachusetts;
- (2) The Plaintiff, Champion Mortgage, be permitted to pay the surplus funds held by it, to wit, \$75,013.14, less costs, expenses and attorney's fees incurred by Champion Mortgage in this action, into Court and that said Plaintiff be discharged from any further liability to the Defendants; and,
- (3) The Plaintiff be awarded its reasonable costs and attorney's fees pursuant to the within Interpleader action.

- (4) That this Honorable Court grant such other and further relief as it deems necessary and just.

Dated: December 2, 2004

Respectfully submitted,

Champion Mortgage, a division of
Key Bank, USA National Association,
By its attorney,

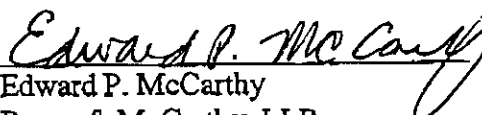

Edward P. McCarthy
Rosen & McCarthy, LLP
4 Whittier Road
Natick, MA 01760
(508) 907-6444
BBO #555115

EXHIBIT A

25482 067

CHAMPION MORTGAGE CO., INC., 20 WATERVIEW BOULEVARD, PARSIPPANY, NEW JERSEY 07054-2055

SUFFOLK COUNTY OF DEEDS
RECORDS

Cust# 1171405

OCT 25 AM 11:39

Paul R. Tenny
REGISTER OF DEEDSCushing? John
520 Pasadena Hwy #70
Norwood, MA 01906

[Space Above This Line For Recording Date]

MASSACHUSETTS FIXED RATE PAYMENT MORTGAGE - FIRST OR SECOND LIEN

THIS MORTGAGE ("Security Instrument") is given on OCTOBER 20, 2000. The mortgagor is JAMES C. GREEN, JR., IDA M. GREEN whose address is 263 KENNEBEC STREET, MATTAPAN, MA 02126 ("Borrower"). This Security Instrument is given to Champion Mortgage Co., Inc., which is organized and existing under the laws of New Jersey, and whose address is 20 Waterview Boulevard, Parsippany, New Jersey 07054-2167 ("Lender"). Borrower owes Lender the principal sum of ONE HUNDRED TWENTY TWO THOUSAND FIVE HUNDRED AND 00/100 Dollars (U.S. \$122,500.00). This debt is evidenced by Borrower's note dated the same date as this Security Instrument ("Note"), which provides for monthly payments, with the full debt, if not paid earlier, due and payable on OCTOBER 25, 2020. This Security Instrument secures to Lender: (a) the repayment of the debt evidenced by the Note, with interest, and all renewals, extensions and modifications of the Note; (b) the payment of all other sums, with interest, advanced under paragraph 7 to protect the security of this Security Instrument; and (c) the performance of Borrower's covenants and agreements under this Security Instrument and the Note. For this purpose, Borrower does hereby mortgage, grant and convey to Lender, with the STATUTORY POWER OF SALE, the following described property located in the County of SUFFOLK, Massachusetts:

-See Schedule A Attached Hereto and Made a Part Hereof-

which has the address of 263 KENNEBEC STREET, MATTAPAN, MA, ("Property Address").

TOGETHER WITH all the improvements now or hereafter erected on the property, and all easements, appurtenances and fixtures now or hereafter a part of the property. All replacements and additions shall also be covered by this Security Instrument. All of the foregoing is referred to in this Security Instrument as the "Property".

BORROWER COVENANTS that Borrower is lawfully seized of the estate hereby conveyed and has the right to mortgage, grant and convey the Property and that the Property is unencumbered, except for encumbrances of record. Borrower warrants and will defend generally the title to the Property against all claims and demands, subject to any encumbrances of record.

Borrower and Lender covenant and agree as follows:

1. Payment of Principal and Interest; Prepayment and Late Charges.

Borrower shall promptly pay when due the principal of and interest on the debt evidenced by the Note and any prepayment and late charges due under the Note.

2. Funds for Taxes and Insurance.

Subject to applicable law or to a written waiver by Lender, Borrower shall pay to Lender on the day monthly payments are due under the Note, until the Note is paid in full, a sum ("Funds") for: (a) yearly taxes and assessments which may attach priority over this Security Instrument as a lien on the Property; (b) yearly leasehold payments or ground rents on the Property, if any; (c) yearly hazard or property insurance premiums; (d) yearly flood insurance premiums, if any; (e) yearly mortgage insurance premiums, if any; and (f) any sums payable by Borrower to Lender, in accordance with the provisions of paragraph 8, in lieu of the payment of mortgage insurance premiums. These items are called "Escrow Items". Lender may, at any time, collect and hold Funds in an amount not to exceed the maximum amount a lender for a federally related mortgage loan may require for Borrower's escrow account under the federal Real Estate Settlement Procedures Act of 1974 as amended from time to time, 12 U.S.C. § 2601 et seq. ("RESPA"), unless another law that applies to the Funds sets a lesser amount. If so, Lender may, at any time, collect and hold Funds in an amount not to exceed the lesser amount. Lender may estimate the amount of Funds due on the basis of current data and reasonable estimates of expenditures of future Escrow Items or otherwise in accordance with applicable law. Borrower shall not be obligated to make such payments of Funds to Lender to the extent that Borrower makes payment of such Escrow Items to the holder or servicer of a mortgage encumbering the Property which has priority over this Security Instrument and which was approved by Lender at the time of origination of this Security Instrument (an "Approved Senior Security Instrument").

25482 072

BY SIGNING BELOW, Borrower accepts and agrees to the terms and covenants contained in this Security Instrument and in any rider(s) executed by Borrower and recorded with it.

In Witness Whereof, Borrower has signed and sealed this Security Instrument.

James C. Green, Jr.
JAMES C. GREEN, JR.

Ida M. Green
IDA M. GREEN

Witness: Gregory J. Donovan

COMMONWEALTH OF MASSACHUSETTS }
COUNTY OF NORFOLK }

On this 20th day of OCTOBER, 2000 before me personally appeared JAMES C. GREEN, JR., IDA M. GREEN to me known to be the person(s) described in and who executed the foregoing instrument and acknowledged that he/she/they executed the same as his/her/their free act and deed.

Gregory J. Donovan
Notary Public
My Commission Expires: _____

Gregory J. Donovan
NOTARY PUBLIC
My Commission Expires
June 25, 2004

Record and Return to:

Champion Mortgage Company, Inc.
20 Waterview Boulevard
Parsippany, New Jersey 07054-1267

25482 073

EXHIBIT A

263 KENNEBEC STREET, MATTAPAN, MA

the land with the building thereon situated in Mattapan District of the

City of Boston, Suffolk County, Massachusetts, and consisting of Lots 96, 97, 98 on a plan of Mattapan Villa, made by F.T. Westcott, C.E., dated June 1912, and recorded with Suffolk Deeds at the end of description of said land.

Subject to easements, restrictions and conditions of record, if any, thereto, now in force and applicable.

For our reference see deed recorded at Suffolk Deeds, Instrument No. 220. Deed is dated September 25, 2000.

25385134

EXHIBIT B

25385 034

MASSACHUSETTS QUITCLAIM DEED SHORT FORM (INDIVIDUAL) 681

I, JAMES C. GREEN, JR. Trustee of the James Green Realty Trust
of 263 Kennebec Street, Mattapan Suffolk County, Massachusetts.

being examined, for consideration paid and in full consideration of less than \$100.00

grantee JAMES C. GREEN, JR. and IDA M. GREEN as Tenants by the Entirety
of 263 Kennebec Street, Mattapan with quitclaim returns

the land with the building thereon situated in Mattapan District of

(Description and boundaries, if any)
the City of Boston, Suffolk County, Massachusetts, and consisting of
Lots 96, 97, 98 on a plan of Mattapan Villa, made by F.T. Westcott,
C.E., dated June 1912, and recorded with Suffolk Deeds at the end of
description of said land.

Subject to easements, restrictions and conditions of record, if any,
therebe, now in force and applicable.

For my title see deed recorded at Suffolk Deeds, Book 20937, Page
077. Deed is dated October 2, 1996.

The Trust is dated December 31, 1974 and recorded at Suffolk Deeds
Book 8762, Page 101.

Address of Property: 263 Kennebec Street, Mattapan

BOOK
3640

RECORDS DEPARTMENT OF PUBLIC
RECORDS & COURTS
2004 SEP 25 11:12:26
JAMES C. GREEN, JR.
TRUSTEE OF DEEDS

Witness my hand and seal this 20 day of September, 2000

James C. Green, Jr.
JAMES C. GREEN, JR., Trustee

The Commonwealth of Massachusetts

SUFFOLK ss.

SEPTEMBER 20, 2000

Then personally appeared the above named JAMES C. GREEN, JR., Trustee
and acknowledged the foregoing instrument to be his free act and deed before me

Marianne Monti Sheeran
MARIANNE MONTI SHEERAN, Notary Public - State of Mass.

My commission expires 12/24/2004 EX

(*Individual - Joint Tenants - Tenants in Common)

CHAPTER 183, SEC. 2A AS AMENDED BY CHAPTER 597 OF 1993

Every deed presented for record shall contain or have appended upon it the full name, residence and post office address of the person
and a record of the amount of the full consideration thereof in dollars or the nature of the other consideration (except, if not delivered
for a specific monetary sum. The full consideration shall state the exact price for the conveyance without deduction for any taxes or
commencement entered by the grantor or otherwise; that is, All such endorsements and recitals shall be recorded as part of the deed.
Failure to comply with this section shall not affect the validity of any deed. No register of deeds shall accept a deed for recording unless
it is in compliance with the requirements of this section.

25
344

EXHIBIT C

PAUL R. TIERNEY, ESQ., REGISTER
SUFFOLK COUNTY REGISTRY OF DEEDS
BOSTON CHELSEA WINTHROP REVERE

Declaration of Homestead

26022 217

KNOW ALL MEN BY THESE PRESENTS THAT:

I, JAMES C. GREEN JR. of 263 KENNEDIC STREET
(PLEASE PRINT NAME OF INDIVIDUAL HOMESOWNER) (PLEASE PRINT THE CITY WHERE PROPERTY IS LOCATED)

County of Suffolk and Commonwealth of Massachusetts, as a Householder and being entitled to an estate of Homestead in the land and buildings thereon hereinafter described, do declare that I own and am possessed and occupy, or intend to occupy or possess, said premises as my principal residence and homestead under Massachusetts General Laws, Chapter 188 as amended, to wit:

(DESCRIPTION OF PROPERTY)

Book Number: 5851 Number/Sheet: 263 KENNEDIC STREET

Page Number: 61 City/Town: WINTHROP, MA 02121

Registered Land
Certificate of Title Number: _____

WITNESS my hand and seal this 19 day of March, 2006

X

(Signature of Tenant)

(Signature of Individual Homesowner)

THE COMMONWEALTH OF MASSACHUSETTS

SUFFOLK, SS.

Then personally appeared the above named JAMES C. GREEN JR.
and acknowledged the foregoing instrument to be (his) (her) (their) free act and deed, before me.

(Notary Public/Judge of the Peace)
My commission expires 6/24/07

After recording, please return to:

NAME JAMES C. GREEN JR.

ADDRESS 263 KENNEDIC STREET

CITY/STATE WINTHROP, MA 02121

TO RECORD BY MAIL, SEND FORM AND FILING FEE TO:

PAUL R. TIERNEY, ESQ., REGISTER OF DEEDS
SUFFOLK REGISTRY OF DEEDS
24 NEW CLARION STREET
P.O. BOX 9600
BOSTON, MA 02111-9600

INCORRECT

should be
25385-34

SUFFOLK REGISTRY OF DEEDS
REC'D TIERNEY, PAUL R.
2006 MAR 19 AM 11:52
Paul R. Tierney
REGISTER OF DEEDS

17

EXHIBIT D

Commonwealth of Massachusetts Department of Revenue 25795 109
NOTICE OF MASSACHUSETTS TAX LIEN

No. 0440 4000 1353

Pursuant to the provisions of Section 80 of Chapter 62C of the General Laws, notice is hereby given that there have been assessed against the following-named taxpayer, taxes (including interest and penalties) which remain unpaid, and that the amount of said taxes is a lien in favor of the Commonwealth of Massachusetts upon all property and rights to property belonging to said taxpayer.

JAMES C. GREEN JR
 263 KENNEDY ST
 HATTATON, MA 02126

259 56 3285

IDA M GREEN

259 681 033

66

Tax Type	Period End Date	Assessment Date	Assessment Amount	Statutory Additions	Balance Due
INCOME	12/31/97 12/31/99	10/15/98 04/15/00	23.43 \$10,595.00	\$11.28 \$1,579.57	\$11.28 \$11,530.57
TOTAL					\$11,541.85

SUFFOLK COUNTY OF DEEDS
 REC'D IN DEEDS
 2001 JAN 23 AM 9:32
Paul R. Tully
 REGISTER OF DEEDS

PLACE OF FILING

Registry of Deeds SUFFOLK COUNTY, BOSTON, MA

Clerk-City or Town Hall

Secretary of State-Boston, Ma.

MOORE COLLECTIONS BUREAU
 P.O. BOX 1021
 BOSTON, MA 02204

ERIC GUSTAFSON
 TAX EXAMINER

Signature

Title

DEPUTY COMMISSIONER

EXHIBIT E

2635 062

18 315

498
Department of the Treasury - Internal Revenue Service
Notice of Federal Tax Lien

Form 668 (7)(c)
(Rev. October 2000)

ARG: SMALL BUSINESS/SELF EMPLOYED AREA 11
Lien Unit Phone: (617) 316-2575

Serial Number
40189701

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer JAMES C GREEN JR

Residence 263 KENNEBEC ST
MAITAPAN, MA 2126

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
6672	12/31/1998	259-56-3285	12/27/1999	01/26/2010	15312.99

Place of Filing
Registry of Deeds
Suffolk County
Boston, MA 02114

Total \$ 15312.99

This notice was prepared and signed at Boston, MA, on this, 11th day of May, 2001.

Signature *[Signature]* Title
for JAMES KELLY 04-03450 Revenue Officer 04-01-3505
(617) 770-3506

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien
Rev. Rul. 71-468, 1971-2 C.B. 428)

Part 1 - kept by Recording Office

Form 668(7)(c) (Rev. 10-00)
CAT. NO 60025X

SUFFOLK COUNTY REGISTRY OF DEEDS
2001 MAY 21 AM 11:44
David R. Tully
REGISTRY OF DEEDS

EXHIBIT F

25352 063

498

Form 644 (T)(c)
Rev. October 2000

Department of the Treasury - Internal Revenue Service

316

Notice of Federal Tax Lien

Area: **SMALL BUSINESS/SELF EMPLOYED AREA #1**
Lien Unit Phones (617) 316-2575

Serial Number: **40123700**

For Optional Use by Recording Offices

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer **JAMES C JR & IDA M GREEN**

Residence **263 KENNEBEC ST
MATTAPAN, MA 02126-1105**

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of the lien is mailed by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6323(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1999	259-56-3285	05/29/2000	06/28/2010	94148.87

Place of Filing Registry of Deeds Suffolk County Boston, MA 02114	Total \$	94148.87
---	----------	----------

This notice was prepared and signed at **Boston, MA**, on this, **11th** day of **May**, **2001**.

Signature: *[Signature]* Title: **Revenue Officer**
for **JAMES KELLY 04-03450** (617) 770-3506 04-01-3505

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien - Reg. 301.6109-1(b)(2)(ii)(A)(ii)(B)(ii)(C)(ii)(D)(ii)(E)(ii)(F)(ii)(G)(ii)(H)(ii)(I)(ii)(J)(ii)(K)(ii)(L)(ii)(M)(ii)(N)(ii)(O)(ii)(P)(ii)(Q)(ii)(R)(ii)(S)(ii)(T)(ii)(U)(ii)(V)(ii)(W)(ii)(X)(ii)(Y)(ii)(Z)(ii)(AA)(ii)(AB)(ii)(AC)(ii)(AD)(ii)(AE)(ii)(AF)(ii)(AG)(ii)(AH)(ii)(AI)(ii)(AJ)(ii)(AK)(ii)(AL)(ii)(AM)(ii)(AN)(ii)(AO)(ii)(AP)(ii)(AQ)(ii)(AR)(ii)(AS)(ii)(AT)(ii)(AU)(ii)(AV)(ii)(AW)(ii)(AX)(ii)(AY)(ii)(AZ)(ii)(BA)(ii)(BB)(ii)(BC)(ii)(BD)(ii)(BE)(ii)(BF)(ii)(BG)(ii)(BH)(ii)(BI)(ii)(BJ)(ii)(BK)(ii)(BL)(ii)(BM)(ii)(BN)(ii)(BO)(ii)(BP)(ii)(BQ)(ii)(BR)(ii)(BS)(ii)(BT)(ii)(BU)(ii)(BV)(ii)(BW)(ii)(BX)(ii)(BY)(ii)(BZ)(ii)(CA)(ii)(CB)(ii)(CC)(ii)(CD)(ii)(CE)(ii)(CF)(ii)(CG)(ii)(CH)(ii)(CI)(ii)(CJ)(ii)(CK)(ii)(CL)(ii)(CM)(ii)(CN)(ii)(CO)(ii)(CP)(ii)(CQ)(ii)(CR)(ii)(CS)(ii)(CT)(ii)(CU)(ii)(CV)(ii)(CW)(ii)(CX)(ii)(CY)(ii)(CZ)(ii)(DA)(ii)(DB)(ii)(DC)(ii)(DD)(ii)(DE)(ii)(DF)(ii)(DG)(ii)(DH)(ii)(DI)(ii)(DJ)(ii)(DK)(ii)(DL)(ii)(DM)(ii)(DN)(ii)(DO)(ii)(DP)(ii)(DQ)(ii)(DR)(ii)(DS)(ii)(DT)(ii)(DU)(ii)(DV)(ii)(DW)(ii)(DX)(ii)(DY)(ii)(DZ)(ii)(EA)(ii)(EB)(ii)(EC)(ii)(ED)(ii)(EE)(ii)(EF)(ii)(EG)(ii)(EH)(ii)(EI)(ii)(EJ)(ii)(EK)(ii)(EL)(ii)(EM)(ii)(EN)(ii)(EO)(ii)(EP)(ii)(EQ)(ii)(ER)(ii)(ES)(ii)(ET)(ii)(EU)(ii)(EV)(ii)(EW)(ii)(EX)(ii)(EY)(ii)(EZ)(ii)(FA)(ii)(FB)(ii)(FC)(ii)(FD)(ii)(FE)(ii)(FF)(ii)(FG)(ii)(FH)(ii)(FI)(ii)(FJ)(ii)(FK)(ii)(FL)(ii)(FM)(ii)(FN)(ii)(FO)(ii)(FP)(ii)(FQ)(ii)(FR)(ii)(FS)(ii)(FT)(ii)(FU)(ii)(FV)(ii)(FW)(ii)(FX)(ii)(FY)(ii)(FZ)(ii)(GA)(ii)(GB)(ii)(GC)(ii)(GD)(ii)(GE)(ii)(GF)(ii)(GG)(ii)(GH)(ii)(GI)(ii)(GJ)(ii)(GK)(ii)(GL)(ii)(GM)(ii)(GN)(ii)(GO)(ii)(GP)(ii)(GQ)(ii)(GR)(ii)(GS)(ii)(GT)(ii)(GU)(ii)(GV)(ii)(GW)(ii)(GX)(ii)(GY)(ii)(GZ)(ii)(HA)(ii)(HB)(ii)(HC)(ii)(HD)(ii)(HE)(ii)(HF)(ii)(HG)(ii)(HH)(ii)(HI)(ii)(HJ)(ii)(HK)(ii)(HL)(ii)(HM)(ii)(HN)(ii)(HO)(ii)(HP)(ii)(HQ)(ii)(HR)(ii)(HS)(ii)(HT)(ii)(HU)(ii)(HV)(ii)(HW)(ii)(HX)(ii)(HY)(ii)(HZ)(ii)(IA)(ii)(IB)(ii)(IC)(ii)(ID)(ii)(IE)(ii)(IF)(ii)(IG)(ii)(IH)(ii)(II)(ii)(IJ)(ii)(IK)(ii)(IL)(ii)(IM)(ii)(IN)(ii)(IO)(ii)(IP)(ii)(IQ)(ii)(IR)(ii)(IS)(ii)(IT)(ii)(IU)(ii)(IV)(ii)(IW)(ii)(IX)(ii)(IY)(ii)(IZ)(ii)(JA)(ii)(JB)(ii)(JC)(ii)(JD)(ii)(JE)(ii)(JF)(ii)(JG)(ii)(JH)(ii)(JI)(ii)(JJ)(ii)(JK)(ii)(JL)(ii)(JM)(ii)(JN)(ii)(JO)(ii)(JP)(ii)(JQ)(ii)(JR)(ii)(JS)(ii)(JT)(ii)(JU)(ii)(JV)(ii)(JW)(ii)(JX)(ii)(JY)(ii)(JZ)(ii)(KA)(ii)(KB)(ii)(KC)(ii)(KD)(ii)(KE)(ii)(KF)(ii)(KG)(ii)(KH)(ii)(KI)(ii)(KJ)(ii)(KK)(ii)(KL)(ii)(KM)(ii)(KN)(ii)(KO)(ii)(KP)(ii)(KQ)(ii)(KR)(ii)(KS)(ii)(KT)(ii)(KU)(ii)(KV)(ii)(KW)(ii)(KX)(ii)(KY)(ii)(KZ)(ii)(LA)(ii)(LB)(ii)(LC)(ii)(LD)(ii)(LE)(ii)(LF)(ii)(LG)(ii)(LH)(ii)(LI)(ii)(LJ)(ii)(LK)(ii)(LL)(ii)(LM)(ii)(LN)(ii)(LO)(ii)(LP)(ii)(LQ)(ii)(LR)(ii)(LS)(ii)(LT)(ii)(LU)(ii)(LV)(ii)(LW)(ii)(LX)(ii)(LY)(ii)(LZ)(ii)(MA)(ii)(MB)(ii)(MC)(ii)(MD)(ii)(ME)(ii)(MF)(ii)(MG)(ii)(MH)(ii)(MI)(ii)(MJ)(ii)(MK)(ii)(ML)(ii)(MM)(ii)(MN)(ii)(MO)(ii)(MP)(ii)(MQ)(ii)(MR)(ii)(MS)(ii)(MT)(ii)(MU)(ii)(MV)(ii)(MW)(ii)(MX)(ii)(MY)(ii)(MZ)(ii)(NA)(ii)(NB)(ii)(NC)(ii)(ND)(ii)(NE)(ii)(NF)(ii)(NG)(ii)(NH)(ii)(NI)(ii)(NJ)(ii)(NK)(ii)(NL)(ii)(NM)(ii)(NO)(ii)(NP)(ii)(NQ)(ii)(NR)(ii)(NS)(ii)(NT)(ii)(NU)(ii)(NV)(ii)(NW)(ii)(NX)(ii)(NY)(ii)(NZ)(ii)(OA)(ii)(OB)(ii)(OC)(ii)(OD)(ii)(OE)(ii)(OF)(ii)(OG)(ii)(OH)(ii)(OI)(ii)(OJ)(ii)(OK)(ii)(OL)(ii)(OM)(ii)(ON)(ii)(OO)(ii)(OP)(ii)(OQ)(ii)(OR)(ii)(OS)(ii)(OT)(ii)(OU)(ii)(OV)(ii)(OW)(ii)(OX)(ii)(OY)(ii)(OZ)(ii)(PA)(ii)(PB)(ii)(PC)(ii)(PD)(ii)(PE)(ii)(PF)(ii)(PG)(ii)(PH)(ii)(PI)(ii)(PJ)(ii)(PK)(ii)(PL)(ii)(PM)(ii)(PN)(ii)(PO)(ii)(PP)(ii)(PQ)(ii)(PR)(ii)(PS)(ii)(PT)(ii)(PU)(ii)(PV)(ii)(PW)(ii)(PX)(ii)(PY)(ii)(PZ)(ii)(QA)(ii)(QB)(ii)(QC)(ii)(QD)(ii)(QE)(ii)(QF)(ii)(QG)(ii)(QH)(ii)(QI)(ii)(QJ)(ii)(QK)(ii)(QL)(ii)(QM)(ii)(QN)(ii)(QO)(ii)(QP)(ii)(QQ)(ii)(QR)(ii)(QS)(ii)(QT)(ii)(QU)(ii)(QV)(ii)(QW)(ii)(QX)(ii)(QY)(ii)(QZ)(ii)(RA)(ii)(RB)(ii)(RC)(ii)(RD)(ii)(RE)(ii)(RF)(ii)(RG)(ii)(RH)(ii)(RI)(ii)(RJ)(ii)(RK)(ii)(RL)(ii)(RM)(ii)(RN)(ii)(RO)(ii)(RP)(ii)(RQ)(ii)(RR)(ii)(RS)(ii)(RT)(ii)(RU)(ii)(RV)(ii)(RW)(ii)(RX)(ii)(RY)(ii)(RZ)(ii)(SA)(ii)(SB)(ii)(SC)(ii)(SD)(ii)(SE)(ii)(SF)(ii)(SG)(ii)(SH)(ii)(SI)(ii)(SJ)(ii)(SK)(ii)(SL)(ii)(SM)(ii)(SN)(ii)(SO)(ii)(SP)(ii)(SQ)(ii)(SR)(ii)(SS)(ii)(ST)(ii)(SU)(ii)(SV)(ii)(SW)(ii)(SX)(ii)(SY)(ii)(SZ)(ii)(TA)(ii)(TB)(ii)(TC)(ii)(TD)(ii)(TE)(ii)(TF)(ii)(TG)(ii)(TH)(ii)(TI)(ii)(TJ)(ii)(TK)(ii)(TL)(ii)(TM)(ii)(TN)(ii)(TO)(ii)(TP)(ii)(TQ)(ii)(TR)(ii)(TS)(ii)(TU)(ii)(TV)(ii)(TW)(ii)(TX)(ii)(TY)(ii)(TZ)(ii)(UA)(ii)(UB)(ii)(UC)(ii)(UD)(ii)(UE)(ii)(UF)(ii)(UG)(ii)(UH)(ii)(UI)(ii)(UJ)(ii)(UK)(ii)(UL)(ii)(UM)(ii)(UN)(ii)(UO)(ii)(UP)(ii)(UQ)(ii)(UR)(ii)(US)(ii)(UT)(ii)(UU)(ii)(UV)(ii)(UW)(ii)(UX)(ii)(UY)(ii)(UZ)(ii)(VA)(ii)(VB)(ii)(VC)(ii)(VD)(ii)(VE)(ii)(VF)(ii)(VG)(ii)(VH)(ii)(VI)(ii)(VJ)(ii)(VK)(ii)(VL)(ii)(VM)(ii)(VN)(ii)(VO)(ii)(VP)(ii)(VQ)(ii)(VR)(ii)(VS)(ii)(VT)(ii)(VU)(ii)(VV)(ii)(VW)(ii)(VX)(ii)(VY)(ii)(VZ)(ii)(WA)(ii)(WB)(ii)(WC)(ii)(WD)(ii)(WE)(ii)(WF)(ii)(WG)(ii)(WH)(ii)(WI)(ii)(WJ)(ii)(WK)(ii)(WL)(ii)(WM)(ii)(WN)(ii)(WO)(ii)(WP)(ii)(WQ)(ii)(WR)(ii)(WS)(ii)(WT)(ii)(WU)(ii)(WV)(ii)(WW)(ii)(WX)(ii)(WY)(ii)(WZ)(ii)(XA)(ii)(XB)(ii)(XC)(ii)(XD)(ii)(XE)(ii)(XF)(ii)(XG)(ii)(XH)(ii)(XI)(ii)(XJ)(ii)(XK)(ii)(XL)(ii)(XM)(ii)(XN)(ii)(XO)(ii)(XP)(ii)(XQ)(ii)(XR)(ii)(XS)(ii)(XT)(ii)(XU)(ii)(XV)(ii)(XW)(ii)(XX)(ii)(XY)(ii)(XZ)(ii)(YA)(ii)(YB)(ii)(YC)(ii)(YD)(ii)(YE)(ii)(YF)(ii)(YG)(ii)(YH)(ii)(YI)(ii)(YJ)(ii)(YK)(ii)(YL)(ii)(YM)(ii)(YN)(ii)(YO)(ii)(YP)(ii)(YQ)(ii)(YR)(ii)(YS)(ii)(YT)(ii)(YU)(ii)(YV)(ii)(YW)(ii)(YX)(ii)(YY)(ii)(YZ)(ii)(ZA)(ii)(ZB)(ii)(ZC)(ii)(ZD)(ii)(ZE)(ii)(ZF)(ii)(ZG)(ii)(ZH)(ii)(ZI)(ii)(ZJ)(ii)(ZK)(ii)(ZL)(ii)(ZM)(ii)(ZN)(ii)(ZO)(ii)(ZP)(ii)(ZQ)(ii)(ZR)(ii)(ZS)(ii)(ZT)(ii)(ZU)(ii)(ZV)(ii)(ZW)(ii)(ZX)(ii)(ZY)(ii)(ZZ)(ii)

Part 1 - Kept By Recording Office

Form 644(T)(c) (Rev. 10-00)
CAT. NO 80025X

19

SUFFOLK REGISTRY OF DEEDS
RECORDED & EXAMINER
2001 MAY 21 AM 11:44
Paul R. Tully
REGISTER OF DEEDS

EXHIBIT G

26977 319

126

Commonwealth of Massachusetts**NOTICE OF MASSACHUSETTS TAX LIEN**

Pursuant to the provisions of Section 50 of Chapter 62C of the General Laws, notice is hereby given that penalties have been assessed against the following-named employer which remain unpaid, and that the amount, together with interest, is a tax lien in favor of the Commonwealth of Massachusetts pursuant to G.L. c.149, §27C(b)(7) on upon all property and rights to property belonging to said employer.

Name:	James C. Green, Jr.	Company:	Watten Street Mobil, Inc.
Address:	263 Kennebec Street Mattapan, MA 02126	Address:	
SS#:	259-56-3285	ID#:	04-2609030
Date of Lien:	7/15/02		
Lien Number:	020022		
Lien Type:	Wage Violation, Civil Citation #MW020015		
Assessment Date:	7/15/02		
Penalty Amount:	\$330.00		
Restitution Amount:	\$366.19		
Statutory Additions:	Interest at 18% per annum from Assessment Date		

PLACE OF FILING

Registry of Deeds: Suffolk County
Clerk-City or Town Hall: Boston
Secretary of State

2002 JUL 25 AM 10:02
RECEIVED & RECORDED
SUFFOLK COUNTY
REGISTRY OF DEEDS

Date Filed:

Daniel S. Field
Daniel S. Field
Division Chief
Fair Labor and Business Practices Division
Office of the Attorney General
200 Portland Street
Boston, MA 02114

Return to:

Noreen Kelly
Attorney General's Office
Fair Labor & Business Practices
200 Portland St
Boston, MA 02114

For penalty payment information, please contact the Massachusetts Department of Revenue, Compliance Bureau, P.O. Box 7021, Boston, MA, 02204, 617-887-6156.

For restitution payment information or other questions, please contact the Office of the Attorney General, Fair Labor and Business Practices Division, 200 Portland Street, Boston, MA 02114, 617-727-2200 x3259.

EXHIBIT H



COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE

29145 142

Lien Number: 0440 4600 1515
Taxpayer ID Number: 259 553 295
Spouse's ID Number: 259 551 033

NOTICE OF MASSACHUSETTS TAX LIEN

139

JAMES C. GREEN JR.
261 KENNESBEC ST
MATTAPAN, MA 02126

IDA M GREEN

PLACE OF FILING
Registry of Deeds:
Secretary of State:

SUFFOLK COUNTY, BOSTON, MA
BOSTON, MA

Pursuant to the provisions of Section 50 of Chapter 62C of the General Laws, notice is hereby given that there have been assessed against the following-named taxpayer taxes (including interest and penalties) which remain unpaid, and that the amount of said taxes is a lien in favor of the Commonwealth of Massachusetts upon all property and rights to property belonging to said taxpayer.

Tax Type	Period End Date	Assessment Date	Assessment Amounts	Statutory Additions	Balance Due
INCOME	12/31/99	04/15/00	\$0.00	\$11.20	\$11.20
				TOTAL:	\$11.20

RECEIVED
MASSACHUSETTS
DEPARTMENT OF REVENUE
JAN 19 2001
JAMES C. GREEN JR.

MDOR-Collections Bureau
P. O. Box 7021
Boston, MA 02204

Tax Examiner: Catherine Viera

Deputy Commissioner

Stephen M. [Signature]

EXHIBIT I

29212 333

Commonwealth of Massachusetts

522

TRIAL COURT OF THE COMMONWEALTH
BOSTON MUNICIPAL COURT DEPARTMENT - CIVIL DIVISION

Suffolk ss.

WRIT OF ATTACHMENT

GILBERT ROSCOE

Civil No. 004153

Plaintiff

JAMES C. GREEN, JR.

Defendant

To the Sheriffs of our several Counties or their Deputies, or a Constable
of any City or Town within the Commonwealth:

WE COMMAND you to attach the goods or estate of Defendant JAMES C. GREEN, JR.
of 763 Kenmore Street, Boston to the
value of \$60,000 (the amount authorized), as prayed for by Plaintiff GILBERT ROSCOE
of Dorchester, whose attorney
is DANIEL D. MCKENZIE of Boston in
an action brought by said Plaintiff GILBERT ROSCOE against said
Defendant JAMES C. GREEN, JR. in the Boston Municipal Court
Department for Civil Business, and make due return of this writ with your doings thereon.

The complaint in this case was filed on January 26, 2002, 19 2002.
This attachment was approved on February 1, 2002, by J. In the amount of \$
100,000.

Witness William J. Tierney, Esquire at Boston, the 19 day of February, 19 2002.

Date	8/27/02
Justice	William J. Tierney
Deputy	William J. Tierney
Notary	William J. Tierney
Signature	William J. Tierney
Notary Seal	William J. Tierney
Notary Commission	William J. Tierney
Notary Expiration	William J. Tierney
Notary Address	William J. Tierney
Notary Phone	William J. Tierney
Notary Fax	William J. Tierney
Notary Email	William J. Tierney
Notary Website	William J. Tierney
Notary Other	William J. Tierney

Michael J. Charnow
Clerk/Magistrate

Date	8/27/02
(after ex parte approval)	
After notice and hearing, permission is hereby given to make an attachment of the real estate of the defendant in	
County in the sum of \$ <u>60,000</u>	
Justice <u>William J. Tierney</u>	

PROOF OF ATTACHMENT

I hereby certify and return that on August 27, 2002, 19 2002 I attached
the property of the within-named defendant in the following manner:

A true copy Attest

Dated August 27, 2002, 19 2002
N.B. to Process Server:

William J. Tierney
Deputy Sheriff Suffolk County

When an attachment is made subsequent to service of the summons and complaint upon the defendant, a copy of the writ
of attachment with your return thereon must be promptly served upon the defendant in the manner provided by Rule 5,
Form 214A/1/11.

29212 334

Suffolk, SS.

Boston August 27, 2002

I this day at 2:37 pm attached all the right, title and interest that the within named

James C. Green, Jr.

has in and to any and all real estate in the County of Suffolk.


Deputy SheriffSuffolk Deputy Sheriff
45 Broadfield Street
Boston, MA 02108

EXHIBIT J

BOSTON MUNICIPAL COURT
-CIVIL BUSINESS-

Commonwealth of Massachusetts

TRIAL COURT OF THE COMMONWEALTH
BOSTON MUNICIPAL COURT DEPARTMENT — CIVIL DIVISION

005492

Suffolk, ss.

WRIT OF ATTACHMENT

Civil No.

Francisco De Pina
Plaintiff

James C. Green
Defendant

To the Sheriffs of our several Counties or their Deputies, or a Constable
of any City or Town within the Commonwealth:

WE COMMAND you to attach the goods or estate of Defendant *James C. Green*
of *263 Kennebec St, Mattapan, MA*, to the
value of \$..... (the amount authorized), as prayed for by Plaintiff *Francisco De Pina*
of *282 Walnut Ave, #3, Roxbury, MA* whose attorney
is *Michael Ford, Law Office of William Ford, 21 Custom House St, Boston, MA*, in
an action brought by said Plaintiff *Francisco De Pina* against said
Defendant *James C. Green* in the Boston Municipal Court
Department for Civil Business, and make due return of this writ with your doings thereon.

The complaint in this case was filed on *November 7*, 19....., by
This attachment was approved on, 19....., by
....., J., In the amount of \$.....
WITNESS, *CHARLES R. JOHNSON*, Esquire at Boston, the day of
....., 19.....

Date

After notice, and hearing, permission to appoint a keeper over
attached property of the defendant

\$.....
to wit:

(description of property)

located at

is hereby granted.
Justice

Date *11/8/02*
(after ex parte approval)
After notice and hearing, permission is hereby given to make an
attachment of the real estate of the defendant in

County in the sum of \$ *17,000*
Justice *Ramirez*

PROOF OF ATTACHMENT

I hereby certify and return that on, 19....., I attached
the property of the within-named defendant in the following manner:

A true copy Attest

Dated, 19.....
N.B. to Process Server:

Deputy Sheriff Suffolk County

When an attachment is made subsequent to service of the summons and complaint upon the defendant, a copy of the writ
of attachment with your return thereon must be promptly served upon the defendant in the manner provided by Rule 5.

Suffolk, SS.

Boston November 8, 2002

I this day at 4:05 pm attached all the right, title and interest that the within named

James C. Green

has in and to any and all real estate in the County of Suffolk..

Deputy Sheriff

Suffolk Deputy Sheriffs
45 Bromfield Street
Boston, MA 02108

05 CV 10375 WGY

JS 44 (Rev. 3/99)

CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

(a) PLAINTIFFS

Champion Mortgage

DEFENDANTS

United States, et al.,

APPENDIX B CIVIL COVER SHEET

(b) County of Residence of First Listed Plaintiff
(EXCEPT IN U.S. PLAINTIFF CASES)

U.S. DISTRICT COURT
DISTRICT OF MASS.

County of Residence of First Listed

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED.

(c) Attorney's (Firm Name, Address, and Telephone Number)

Edward McCarthy
Rosen & McCarthy
4 Whittier Rd.
Natick, MA 01760

Attorneys (If Known)

Lydia B. Turanchik, Trial Attorney, Tax. Div.
U.S. Department of Justice
P.O. Box 55, Ben Franklin Station
Washington, DC 20044

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff
☒ 2 U.S. Government Defendant
☐ 3 Federal Question (U.S. Government Not a Party)
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- Citizen of This State ☐ 1 ☐ 1 DEF Incorporated or Principal Place of Business In This State ☐ 4 ☐ 4 DEF
Citizen of Another State ☐ 2 ☐ 2 DEF Incorporated and Principal Place of Business In Another State ☐ 5 ☐ 5 DEF
Citizen or Subject of a Foreign Country ☐ 3 ☐ 3 DEF Foreign Nation ☐ 6 ☐ 6 DEF

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury PERSONAL INJURY <input type="checkbox"/> 362 Personal Injury—Med. Malpractice <input type="checkbox"/> 365 Personal Injury—Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce/ICC Rates/etc. <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes <input type="checkbox"/> 890 Other Statutory Actions
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input checked="" type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 440 Other Civil Rights	PRISONER PETITIONS <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition	<input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609

V. ORIGIN (PLACE AN "X" IN ONE BOX ONLY)

- ☐ 1 Original Proceeding ☒ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from another district (specify) ☐ 6 Multidistrict Litigation ☐ 7 Appeal to District Judge from Magistrate Judgment

VI. CAUSE OF ACTION (Cite the U.S. Civil Statute under which you are filing and write brief statement of cause. Do not cite jurisdictional statutes unless diversity.)

28 U.S.C. Sec. 2410

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

SIGNATURE OF ATTORNEY OF RECORD

Lydia B. Turanchik

2/23/05

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

05
UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

10375 WGY
APPENDIX C LOCAL COVER SHEET

1. TITLE OF CASE (NAME OF FIRST PARTY ON EACH SIDE ONLY) _____

2. CATEGORY IN WHICH THE CASE BELONGS BASED UPON THE NUMBERED NATURE OF SUIT CODE LISTED ON THE CIVIL COVER SHEET. (SEE LOCAL RULE 40.1(A)(1)).

- ___ I. 160, 410, 470, R.23, REGARDLESS OF NATURE OF SUIT.
- ___ II. 195, 368, 400, 440, 441-444, 540, 550, 555, 625, 710, 720, 730, 740, 790, 791, 820*, 830*, 840*, 850, 890, 892-894, 895, 950. *Also complete AO 120 or AO 121 for patent, trademark or copyright cases
- X III. 110, 120, 130, 140, 151, 190, 210, 230, 240, 245, 290, 310, 315, 320, 330, 340, 345, 350, 355, 360, 362, 365, 370, 371, 380, 385, 450, 891.
- ___ IV. 220, 422, 423, 430, 460, 510, 530, 610, 620, 630, 640, 650, 660, 690, 810, 861-865, 870, 871, 875, 900.
- ___ V. 150, 152, 153.

3. TITLE AND NUMBER, IF ANY, OF RELATED CASES. (SEE LOCAL RULE 40.1(G)). IF MORE THAN ONE PRIOR RELATED CASE HAS BEEN FILED IN THIS DISTRICT PLEASE INDICATE THE TITLE AND NUMBER OF THE FIRST FILED CASE IN THIS COURT.

4. HAS A PRIOR ACTION BETWEEN THE SAME PARTIES AND BASED ON THE SAME CLAIM EVER BEEN FILED IN THIS COURT?

YES ☐ NO ☒

5. DOES THE COMPLAINT IN THIS CASE QUESTION THE CONSTITUTIONALITY OF AN ACT OF CONGRESS AFFECTING THE PUBLIC INTEREST? (SEE 28 USC §2403)

YES ☐ NO ☒

IF SO, IS THE U.S.A. OR AN OFFICER, AGENT OR EMPLOYEE OF THE U.S. A PARTY?

YES ☐ NO ☐

6. IS THIS CASE REQUIRED TO BE HEARD AND DETERMINED BY A DISTRICT COURT OF THREE JUDGES PURSUANT TO TITLE 28 USC §2284?

YES ☐ NO ☒

7. DO ALL OF THE PARTIES IN THIS ACTION, EXCLUDING GOVERNMENTAL AGENCIES OF THE UNITED STATES AND THE COMMONWEALTH OF MASSACHUSETTS ("GOVERNMENTAL AGENCIES"), RESIDING IN MASSACHUSETTS RESIDE IN THE SAME DIVISION? - (SEE LOCAL RULE 40.1(D)).

YES ☒ NO ☐

A. IF YES, IN WHICH DIVISION DO ALL OF THE NON-GOVERNMENTAL PARTIES RESIDE?

EASTERN DIVISION ☒ CENTRAL DIVISION ☐ WESTERN DIVISION ☐

B. IF NO, IN WHICH DIVISION DO THE MAJORITY OF THE PLAINTIFFS OR THE ONLY PARTIES, EXCLUDING GOVERNMENTAL AGENCIES, RESIDING IN MASSACHUSETTS RESIDE?

EASTERN DIVISION ☐ CENTRAL DIVISION ☐ WESTERN DIVISION ☐

(PLEASE TYPE OR PRINT)

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